

STATE OF SOUTH CAROLINA)
)
COUNTY OF CLARENDON)

ORDINANCE #2026-04

BE IT ORDAINED by the County Council of Clarendon County Council, duly assembled, and by the authority of the same:

WHEREAS, 4-19-120 and 4-9-130 of The Laws of South Carolina require that a County Council shall adopt an annual Budget and shall act by Ordinance to adopt a Budget and levy taxes; and,

WHEREAS, the County Council for Clarendon County, South Carolina, has estimated that for the County's fiscal year beginning July 1, 2026, the aggregate amount of all anticipated funds, moneys, and revenues available to the County from all sources for the County's fiscal year beginning July 1, 2026, as set forth in detail on the annexed Exhibit A, Revenue Analysis, which is attached hereto and made a part hereof by reference.

WHEREAS, County Council further finds, based on the estimated value of the millage imposed herein, that, in order to provide for the expenditure hereinafter appropriated, the millages hereinafter established should be and are established and applied to the purposes hereinafter set forth; and,

WHEREAS, County Council further finds that the expenditures of the appropriations hereinafter made are all necessary, are all in the best interest of the citizens of the County, and are all for proper public and corporate purposes of the County; and,

WHEREAS, it is hereby declared to be the intention of the Clarendon County Council if any section, paragraph, sentence, clause or phrase of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any Court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Ordinance since the same would have been enacted by the Clarendon County Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section; and,

WHEREAS, any prior Ordinance or any section, paragraph, sentence, clause or phrase of any prior Ordinance or Ordinances of Clarendon County that are or may conflict with this Ordinance are hereby declared to be invalid.

NOW, THEREFORE, the following Ordinance is hereby adopted:

Section I. For purposes of this Ordinance and for purposes of the records of the County related to the levying of taxes and the expenditure of funds by the County for the County's fiscal year beginning July 1, 2026, and ending June 30, 2027, the following definitions shall apply:

- | | |
|---------------------------|--|
| <u>Tax District #00</u> - | Clarendon County School District is situated outside the corporate limits of the Town of Summerton; the corporate limits of the City of Manning, the corporate limits of the Town of Paxville, and the corporate limits of the town of Turbeville. |
| <u>Tax District #11</u> - | That portion of Clarendon County School District #00 situated Inside the corporate limits of the Town of Summerton. |

- Tax District #21 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the City of Manning.
- Tax District #22 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the Town of Paxville.
- Tax District #31 - That portion of Clarendon County School District #00 situated Inside the corporate limits of the town of Turbeville.
- Tax District #40 - That portion of Clarendon County designated as the Clarendon County Industrial Park, in which Clarendon County School District is allocated a share of the revenue derived from the taxes generated from that district.

Section II. The following funds are hereby appropriated for the County's fiscal year beginning July 1, 2026, and ending June 30, 2027, for the purposes indicated below:

CLARENDON COUNTY BUDGET SUMMARY
TOTAL APPROPRIATIONS
FISCAL YEAR 2027

DESCRIPTION	BUDGET FY 2027
GENERAL FUND	
ADMINISTRATION	339,980
COUNTY COUNCIL	215,440
ASSESSOR	704,760
FACILITIES MANAGEMENT	1,325,790
CORRECTIONS	3,996,150
COMMUNICATIONS	1,163,670
EMERGENCY MANAGEMENT	178,670
REGISTER OF DEEDS	185,090
SOLID WASTE	3,045,910
PLANNING & PUBLIC SERVICE	733,730
FLEET MAINTENANCE	290,490
DEVELOPMENT BOARD	436,360
ENGINEER	178,740
FINANCE	500,990
HUMAN RESOURCES	222,600
GRANTS	162,930
PROCUREMENT	209,110
RECREATION	650,830
INFORMATION TECHNOLOGY	1,364,340
PUBLIC WORKS	1,160,230
ARCHIVES	-
AGENCIES	698,170
NON-DEPARTMENTAL	3,597,630
AIRPORT COMMISSION	42,880
TRANSFERS	80,000

Section II continued on Page 3.

CLARENDON COUNTY BUDGET SUMMARY
TOTAL APPROPRIATIONS
FISCAL YEAR 2027

DESCRIPTION	BUDGET FY 2027
GENERAL FUND (continued)	
CLERK OF COURT	326,550
FAMILY COURT	176,390
DSS FUNDS - CLERK OF COURT	198,520
MAGISTRATE	722,510
PROBATE JUDGE	281,410
MASTER IN EQUITY	62,130
AUDITOR	325,760
TREASURER	591,300
SHERIFF	7,144,220
DSS FUNDS - SHERIFF	5,500
SEX OFFENDER REGISTRY	750
CORONER	276,420
VETERAN'S AFFAIRS	104,430
BD. OF ELECTIONS & VOTER REG.	323,030
TOTAL COUNTY GENERAL FUND OPERATING BUDGET	32,023,410
SPECIAL PURPOSE DISTRICT FUNDS	
GENERAL COUNTY DEBT SERVICE	2,333,647
F.E. DUBOSE VOCATIONAL SCHOOL	345,435
FIRE RESCUE ORDINARY	7,467,740
FIRE RESCUE DEBT SERVICE	233,162
EMERGENCY SERVICES ORDINARY	2,431,380
EMERGENCY SERVICES DEBT SERVICE	88,937
HARVIN COUNTY LIBRARY ORDINARY	944,620
TOTAL SPECIAL PURPOSE DISTRICT FUNDS BUDGET	13,844,921
CLARENDON COUNTY TOTAL APPROPRIATIONS	45,868,331
ENTERPRISE FUNDS	
WELDON AUDITORIUM COMPLEX	135,625
CLARENDON COUNTY WATER & SEWER	1,133,560
TOTAL ENTERPRISE FUNDS BUDGET	1,269,185
INSTALLMENT PURCHASE REVENUE BONDS	
COURTHOUSE LEASE/PURCHASE	184,119
CAPITAL PROJECT SERIES 2022	1,036,613
TOTAL INSTALLMENT PURCHASE REVENUE BONDS	1,220,732

Section II end.

Section III. Provided, however, notwithstanding anything set forth in Section II or any other provisions of this Ordinance to the contrary, the County Administrator of Clarendon County shall have the authority to add to or reduce from any appropriations made in this Ordinance for County Operations amounts not to exceed \$25,000 or 25% of any appropriations made in this Ordinance, whichever is the lesser, provided any such additions to any appropriations shall not cause the total County General Operations Budget to exceed that which is approved in Section II. An exception to this Section III is made for the Fiscal-Year 2026-2027 Budget to allow the County Administrator to transfer appropriations for salary increases included in the Non-Departmental budget to the appropriate department which actually houses the employees receiving the increases.

Section IV. The above appropriations shall be kept separate and expended for the purposes for which each was appropriated. Except as otherwise specifically provided herein, there shall not be expended or contracted to expend any sum greater than the amount appropriated, except with the approval of the County Council for the County and no account against the County shall be approved or paid except an expenditure authorized by this Ordinance or further action of the County Council.

Section V. County Council hereby authorizes the County Administrator to execute a lease or other similar agreement, as appropriate, according to the authorization provided in Exhibit C, attached.

Section VI. County Council hereby authorizes the Clarendon County Administrator to negotiate, approve and execute employment agreements and amendments thereto relating to all Clarendon County Employees, as appropriate.

Section VII. The exact amounts the County is required to expend for the following items are set by State Law, to wit: jury pay and court expenses (Clerk of Court); Coroner's juries, inquests, etc.; S.C. Police Officer's Retirement (County share); per diem (Tax Assessor and Appeals Board); advertising tax sales, bids, notices, etc.; officials' and employees' bond premiums; workers' compensation benefits and/or premiums; State Retirement (County share); social security (County share); unemployment compensation; legal expenses for the defense of the indigent; and other legal expenses. The amounts herein appropriated for the items enumerated in this section are based on estimated requirements, but may, in fact, vary in accordance with the requirements of State Law.

Accordingly, notwithstanding anything contained in this Ordinance to the contrary, payment of the items enumerated in this section, as from time to time required by State Law, is authorized even if the amount thereof should exceed the estimated amount hereof appropriated in this Ordinance for any such item.

Section VIII. The amounts of the salaries of the following officials by this Ordinance for the fiscal year for said County beginning July 1, 2026, not including State salary supplements, shall be as follows, which amounts shall be paid out of and deducted from the appropriations made for their respective offices, to wit:

Sheriff	\$ 108,851
Clerk of Court	\$ 94,051
Judge of Probate	\$ 100,325
Coroner	\$ 62,612

Section VIII continued on Page 4.

In addition to State salaries, the salaries of the following County officials are supplemented by the County as follows:

In addition to State salaries, the salaries of the following County officials are supplemented by the County as follows:

Auditor	\$ 74,872
Treasurer	\$ 98,721

The amounts herein provided for the salaries or supplements to the salaries of the officials mentioned in this section shall be in lieu of all fees collected by these officials and the amounts herein provided shall be the salaries or supplements to the salaries of such officials for all their services for the fiscal year of the County commencing July 1, 2026. However, said salaries as set out in this section are exclusive of any supplements thereto paid to any of said officials by the State of South Carolina and said officials are hereby authorized to accept any such supplements to their salaries. Any such supplements received by the County on behalf of a respective official shall be paid by the County to the applicable official.

Section IX. Salaries provided herein for the Sheriff, the Clerk of Court, the Judge of Probate, the Coroner, the Auditor, and the Treasurer/Tax Collector are appropriated for the present holders of the aforesaid offices, and in the event, vacancies occur in any of these offices, the beginning salaries and appropriations therefore shall be determined by the County Council.

Section X. The positions of the various County employees set forth in the annexed Exhibit B, Personnel Analysis, which is attached hereto and made a part hereof by reference, are hereby ratified, approved, and authorized in order to carry out the functions of the County. The County Administrator is authorized to fill these positions with such employees as the County Administrator deems it in the best interest of the County, consistent with applicable laws, ordinances, regulations, and policies. The County Administrator is not required to fill any position that is or becomes vacant, should the County Administrator deem it in the best interest of the County that said position is left vacant. Except as otherwise provided in this section, and except also as County Council might from time to time by majority vote otherwise direct, the County Administrator is authorized, from time to time, to assign, amend, and vary the duties and responsibilities of County employees, to increase or decrease salaries within existing salary ranges applicable to a respective position, move County employees from one position with the County to another position with the County, either within a department or to another department, and to combine one or more positions or portions thereof into a single position. The County Administrator shall not change the title of the position of a County employee unless the County Council, by approval, so authorizes. Nothing in this section shall authorize the expenditure of any County funds except for the purposes authorized in this Ordinance. Further, the County Administrator shall not, without authorization granted by approval of County Council, create any new position, nor increase the total number of County employees. From the total section to the contrary, the County Administrator is authorized to employ additional persons for temporary contract labor for a period not to exceed six (6) months per person in any one fiscal year. No new County employee shall be employed to fill any position with the County at a salary or compensation in excess of the salary or compensation range for that position as set forth in the County's present salary schedule without approval of the County Council. The County Administrator (and/or his designated appointee) is further authorized by County Council to develop, implement, and enforce policies, procedures, rules, and regulations, relating to furloughs, layoffs, reductions in force (RIF), and early retirement packages for all county employees as he deems reasonably necessary and prudent.

Section XI. Clarendon County may pay up to one hundred dollars (\$100.00) towards the cost of an employee's position of his/her monthly insurance premium. This shall be effective beginning January 1, 2014, and continue until otherwise repealed by the act of the Clarendon County Council.

Section XII. Magistrates shall file a monthly statement with the County Treasurer showing all cases handled during the past month, certifying that proper disbursements of all fines due to the County shall have been paid to the County Treasurer.

Section XIII. The Auditor is authorized and directed to levy such millage upon all taxable property within the County as necessary to provide funds required to meet the appropriation made in this Ordinance for County purposes.

Section XIV. To secure and maintain investment grade credit ratings, meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures or to revenue shortfalls, Clarendon County will adopt budgets that provide for a combined assigned and unassigned fund balance of not less than ten percent (15.0%) nor more than thirty percent (35.0%) of operating expenditures within its General Fund.

In the event the fund balance is greater than 35.0% at the end of any fiscal year, the excess may be used in one or a combination of the following ways:

- One-time expenditures which do not significantly increase recurring operating costs.
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of fund balance.
- Start-up expenditures for new programs undertaken at mid-year, provided such action is considered in the context of council-approved multi-year projections of revenue and expenditures.

If at the end of the fiscal year, the fund balance falls below 15.0%, the County Administrator shall prepare and submit a plan for expenditure reductions and/or revenue increases to the County Council. The County shall take action necessary to restore the combined assigned and unassigned fund balance to acceptable levels within one year.

Section XV. In addition to funds normally received and to **ad valorem** taxes imposed for other purposes, the Auditor of Clarendon County is hereby authorized and directed to make the following levies on all taxable property within the areas specified:

**CLARENDON COUNTY BUDGET SUMMARY
MILL LEVIES
FISCAL YEAR 2027**

PURPOSE	MILLS FY 2027
General County Ordinary	160.2
General County Debt Service	14.0
Fire Rescue Operations	42.3
Fire Rescue Debt Service	1.9
Emergency Services Operations	15.7
Emergency Services Debt Service	0.7
Harvin Clarendon County Library	4.5
TOTAL	239.3

Section XV continued on Page 5.

Expenditures by the County for the purposes specified in the Millage Report above, out of the funds raised and those other funds remitted to the County by State Agencies, raised by other Ordinances of the County, and obtained by the County from other sources are hereby authorized.

Section XVI. The County Tax Assessor shall furnish to the County Auditor the assessed values on all property within the County on or before August 31, 2026.

Section XVII. The County Auditor shall deliver the tax books to the County Treasurer no later than September 30, 2026.

Section XVIII. No additional levy for school purposes shall be made for the school district unless approved by a majority of the County Council.

Section XIX. All Boards, Commissions, Agencies, and other entities receiving funds from the County shall send to the County Council a copy of the Minutes of each meeting within thirty (30) days thereof and shall annually submit financial reports to the County Council within six (6) months after the end of the fiscal year.

Section XX. No funds appropriated herein shall be used for payment of expenses or obligations of the County or any agency or office thereof incurred prior to the effective date of this Ordinance except for retirement of General Obligation Bonds and payment on lease purchase agreements that come due after the effective date of this Ordinance.

Section XXI. This Ordinance shall take effect on the 1st day of July 2026.

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STATE OF SOUTH CAROLINA)
COUNTY OF CLARENDON)

ORDINANCE #2026-04

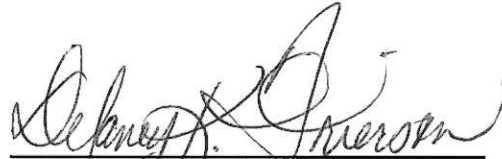
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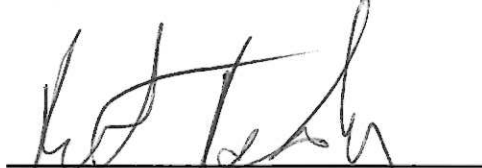
CLARENDON COUNTY COUNCIL


John E. Johnson III, Chairman


John P. Coker, Vice Chairman


Billy G. Richardson, Councilman


Delaney K. Frierson, Councilwoman


Kurtis W. Rodine, Councilman

(SEAL)



ATTEST:


Dorothy M. Levy, Clerk to Council

First Reading: April 13, 2026
Public Hearing: May 11, 2026
Second Reading: May 11, 2026

Third Reading: June 8, 2026
Effective: July 01, 2026

EXHIBIT A

(Pages 9-11)

**CLARENDON COUNTY REVENUE ANALYSIS
GENERAL FUND
FISCAL YEAR 2027**

ACCOUNT 010-004-	GENERAL FUND REVENUES	BUDGET FY 2027
00310-	AD VALOREM	
40010	Real Estate Taxes	14,860,000
40015	Vehicle Taxes	2,492,000
40025	Delinquent Taxes	1,130,000
40028	Watercraft Collections	330,000
	TOTAL AD VALOREM	18,812,000
00310≤	OTHER LOCAL REVENUE	
40031	LOST Revenue	4,850,000
40035	Payments In Lieu Of Taxes	55,000
40036	Payments In Lieu - Motor Carriers	475,000
40040	Treasurer's Cost To Cities	35,000
40046	Delinquent Tax Fees	170,000
40056	Hangar Rent	55,000
40060	Investment Income	375,000
40065	Multi-County Industrial Park	100,000
40070	Miscellaneous Revenue	200,000
40075	Sale of Assets	50,000
	TOTAL OTHER LOCAL REVENUE	6,365,000
00315-	CHARGES FOR SERVICES (continued)	
41000	Assessors Fees	500
41001	Moving Permits	2,500
41005	Building Permits	350,000
41010	Master In Equity	8,000
41015	Probate Fees	60,000
41020	Clerk Of Court Fees/Fines	140,000
41025	Rod Fees / Charges	350,000
41035	Solid Waste Fee	950,000
41040	County Road User Fee	510,000
41046	Decal Issuance	28,000
41050	Planning/Public Service Com.	12,500
41068	Sex Offender Registry Fees	9,000
41070	Sheriff Fees	4,000
41072	Municipal Inmate Housing	7,500
41073	Animal Control Fees	600
41075	Landfill Fees	480,000

**CLARENDON COUNTY REVENUE ANALYSIS
GENERAL FUND
FISCAL YEAR 2027**

ACCOUNT 010-004-	GENERAL FUND REVENUES	BUDGET FY 2027
00315-	CHARGES FOR SERVICES (continued)	
41076	Canteen	18,000
41077	Recreation Registration Fees	45,000
41078	Recreation Sponsorship	10,000
41079	Turbeville Law Enforcement	184,900
41081	Facility Rentals	15,000
41082	Summerton Law Enforcement	200,000
41083	Turbeville Codes Enforcement	6,000
	TOTAL CHARGES FOR SERVICES	3,391,500
00320-	FRANCHISE FEES	
42000	Franchise Fees	85,000
	TOTAL FRANCHISE FEES	85,000
00320-	FINES & FORFEITURES	
43000	Fines & Fees	235,000
	TOTAL FINES & FORFEITURES	235,000
00330-	STATE REVENUES	
40005	Voter Registration Board	22,500
44000	Merchants Inventory	48,910
44015	Clerk/Sheriff/Probate/Coroner	105,000
44018	Coroner Review Brd	35,000
44030	State Aid & Allocations	1,999,040
44035	Accommodations Tax 1st 25K+5%	35,000
44040	DSS Revenue	38,000
44045	DSS Family Court (IV-D)	120,000
44050	DSS Civil Process (IV-D)	3,000
44055	Solid Waste Tire Fees	15,000
	TOTAL STATE REVENUES	2,421,450
00335-	FEDERAL REVENUES	
45005	Veterans Affairs	5,100
	TOTAL FEDERAL REVENUES	5,100
00420-	SHERIFF	
05153	Ankle Monitoring	18,000
		18,000

**CLARENDON COUNTY REVENUE ANALYSIS
GENERAL FUND
FISCAL YEAR 2027**

ACCOUNT 010-004-	GENERAL FUND REVENUES	BUDGET FY 2027
06000-	TRANSFERS	
49080	Drug Court	5,000
49022	Landsale	253,000
49090	Water & Sewer	10,000
49025	Hospitality Fee	10,000
	TOTAL TRANSFERS	278,000
00300-	FUND BALANCES	
30005	Unrestricted Fund Balance	412,360
	TOTAL FUND BALANCES	412,360
	TOTAL REVENUES	32,023,410

Exhibit A end.

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EXHIBIT B
(Pages 12-20)

**CLARENDON COUNTY BUDGET SUMMARY
GOVERNMENT-WIDE PERSONNEL DETAIL
FISCAL YEAR 2027**

410 - ADMINISTRATION	TYPE	BUDGETED	AUTHORIZED
Administrator	F	1	1
Deputy Administrator	F	-	1
Executive Assistant	F	1	1
DEPARTMENT TOTAL FULL-TIME: 3 PART-TIME: -	-	2	3

411 - CLERK OF COURT	TYPE	BUDGETED	AUTHORIZED
Clerk of Court (position split between Depts. 411, 425, 480)	F	0.45	0.45
Director/Chief Deputy Clerk (position split between Depts. 411, 425, 480)	F	0.1	0.1
Deputy Clerk of Common Pleas/General Sessions	F	1	1
Jury Coordinator/Receptionist	F	1	1
Chief Bailiff/Clerk of General Sessions	F	1	1
Administrative Coordinator	F	1	1
DEPARTMENT TOTAL FULL-TIME: 4.55 PART-TIME: -	-	4.55	4.55

412 - MAGISTRATE	TYPE	BUDGETED	AUTHORIZED
Civil Court Administrator	F	1	1
Switchboard/Receptionist	F	1	1
Criminal Court Administrator	F	1	1
Traffic Court Administrator	F	1	1
Deputy Summary Court Clerk/Financial Administrator	F	1	1
Magistrate	F	1	1
Chief Magistrate	P	1	1
Magistrates	P	6	7
Associate Magistrate	P	1	-
DEPARTMENT TOTAL FULL-TIME: 6 PART-TIME: 8	-	14	14

413 - PROBATE JUDGE	TYPE	BUDGETED	AUTHORIZED
Probate Judge	F	1	1
Deputy Probate Judge	F	1	1
Administrative Assistant	F	1	1
DEPARTMENT TOTAL FULL-TIME: 3 PART-TIME: -	-	3	3

**CLARENDON COUNTY BUDGET SUMMARY
GOVERNMENT-WIDE PERSONNEL DETAIL
FISCAL YEAR 2027**

414 - COUNTY COUNCIL	TYPE	BUDGETED	AUTHORIZED
Chairman	F	1	1
Vice-Chairman	F	1	1
Councilpersons	F	3	3
Clerk to Council (position split 50/50 with Dept. 437 - Payroll Coordinator)	F	0.5	0.5
DEPARTMENT TOTAL FULL-TIME: 5.5 PART-TIME: -	-	5.5	5.5

415 - ASSESSOR	TYPE	BUDGETED	AUTHORIZED
Assessor	F	1	1
Deputy Assessor	F	1	1
Appraiser II	F	1	3
Appraiser I	F	2	2
Appraiser Tech	F	2	1
Appraiser Apprentice	F	1	-
DEPARTMENT TOTAL FULL-TIME: 8 PART-TIME: -	-	8	8

416 - AUDITOR	TYPE	BUDGETED	AUTHORIZED
Auditor	F	1	1
Deputy Auditor	F	1	1
Administrative Coordinator	F	1	1
Administrative Assistant	F	1	1
DEPARTMENT TOTAL FULL-TIME: 4 PART-TIME: -	-	4	4

417 - VETERAN'S AFFAIRS	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Clerk II	P	1	1
DEPARTMENT TOTAL FULL-TIME: 1 PART-TIME: 1	-	2	2

418 - TREASURER	TYPE	BUDGETED	AUTHORIZED
Treasurer	F	1	1
Deputy Treasurer	F	1	1
Administrative Assistant	F	1	1
Accounting Technician	F	1	1
Cashier	F	2	2
Tax Collector	F	1	1
DEPARTMENT TOTAL FULL-TIME: 7 PART-TIME: -	-	7	7

**CLARENDON COUNTY BUDGET SUMMARY
GOVERNMENT-WIDE PERSONNEL DETAIL
FISCAL YEAR 2027**

419 - FACILITIES MANAGEMENT	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Facilities Maintenance Supervisor	F	1	1
Operations Coordinator	F	1	1
Custodian	F	9	9
DEPARTMENT TOTAL FULL-TIME: 12 PART-TIME: -	-	12	12

420 - SHERIFF	TYPE	BUDGETED	AUTHORIZED
Sheriff	F	1	1
Chief Deputy	F	1	1
Major	F	3	3
Captain	F	2	2
Leutenant	F	6	6
Sergeant	F	7	7
Corporal	F	6	6
Investigator	F	7	7
Gang Investigator	F	1	1
Evidence Officer	F	1	1
Deputy 1st Class (Patrol Division)	F	12	15
Deputy (Patrol Division)	F	3	-
Deputy 1st Class (Courthouse Security)	F	3	3
Special Operations Unit	F	2	2
I.T. Officer	F	1	1
Narcotics Officer	F	1	1
Warrants Officer	F	1	1
Community Relations Officer (Deputy 1st Class)	F	1	1
Animal Control/Boating Officer	F	2	2
Investigative Analyst	F	1	1
Executive Assistant	F	1	1
Senior Secretary	F	1	1
Administrative Assistant	F	2	2
Clerk II	P	1	1
DEPARTMENT TOTAL FULL-TIME: 66 PART-TIME: 1	-	67	67

**CLARENDON COUNTY BUDGET SUMMARY
GOVERNMENT-WIDE PERSONNEL DETAIL
FISCAL YEAR 2027**

421 - CORRECTIONS	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Major	F	2	2
Captain	F	6	6
Lieutenant	F	6	6
Sergeant	F	5	5
Corporal	F	3	4
Correctional Officer	F	13	12
Control Room Operator	F	4	4
Administrative Assistant	F	1	1
Senior Secretary	F	1	1
DEPARTMENT TOTAL FULL-TIME: 42 PART-TIME: -	-	42	42

422 - CORONER	TYPE	BUDGETED	AUTHORIZED
Coroner	F	1	1
Deputy Coroner/Clerk II	F	1	1
Deputy Coroner (as needed on a per call basis)	N/A	N/A	N/A
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

423 - COMMUNICATIONS	TYPE	BUDGETED	AUTHORIZED
Supervisor	F	1	1
Assistant Supervisor	F	1	1
Senior Dispatcher	F	4	4
Dispatcher	F	12	12
DEPARTMENT TOTAL FULL-TIME: 18 PART-TIME: -	-	18	18

424 - EMERGENCY MANAGEMENT	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
DEPARTMENT TOTAL FULL-TIME: 1 PART-TIME: -	-	1	1

425 - FAMILY COURT	TYPE	BUDGETED	AUTHORIZED
Clerk Of Court (position split between Dept. 411, 425, 480)	F	0.1	0.1
Director/Chief Deputy Clerk (position split between Dept. 411, 425, 480)	F	0.1	0.1
Security (position split 50/50 between Dept. 425, 480)	F	1.0	1.0
DEPARTMENT TOTAL FULL-TIME: 1.2 PART-TIME: -	-	1.2	1.2

426 - REGISTER OF DEEDS	TYPE	BUDGETED	AUTHORIZED
Register of Deeds	F	1	1
Assistant Register of Deeds	F	1	1
Records Clerk	P	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: 1	-	3	3

**CLARENDON COUNTY BUDGET SUMMARY
GOVERNMENT-WIDE PERSONNEL DETAIL
FISCAL YEAR 2027**

427 - MASTER IN EQUITY	TYPE	BUDGETED	AUTHORIZED
Master in Equity	F	1	1
DEPARTMENT TOTAL FULL-TIME: 1 PART-TIME: -	-	1	1

430 - SOLID WASTE	TYPE	BUDGETED	AUTHORIZED
Solid Waste Coordinator	F	1	1
Heavy Equipment Operator	F	1	1
Recycle Operator	F	1	1
Landfill Supervisor	F	1	1
Landfill Technician	F	2	2
DEPARTMENT TOTAL FULL-TIME: 6 PART-TIME: -	-	6	6

432 - PLANNING	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Deputy Director	F	1	1
Building Codes Official	F	1	1
Building Inspector	F	1	1
Planning/Zoning Coordinator	F	1	1
Codes Enforcement Officer	F	1	1
Permit Technician	F	1	1
Administrative Assistant	F	1	1
DEPARTMENT TOTAL FULL-TIME: 8 PART-TIME: -	-	8	8

434 - FLEET MAINTENANCE	TYPE	BUDGETED	AUTHORIZED
Supervisor	F	1	1
Mechanic Technician I	F	1	1
Fleet Shop Foreman	F	1	1
Administrative Assistant	P	1	1
DEPARTMENT TOTAL FULL-TIME: 3 PART-TIME: 1	-	4	4

435 - DEVELOPMENT BOARD	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Project Manager	F	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

436 - ENGINEER	TYPE	BUDGETED	AUTHORIZED
Engineer	F	1	1
Engineering Coordinator (position split 25/75 with Dept. 900 Director)	F	0.25	0.25
DEPARTMENT TOTAL FULL-TIME: 1.25 PART-TIME: -	-	1.25	1.25

**CLARENDON COUNTY BUDGET SUMMARY
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437 - FINANCE

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Staff Accountant	F	1	1
Budget Analyst	F	1	1
Payroll Coordinator (position split 50/50 with Dept. 414 - Clerk to Council)	F	0.5	0.5
Senior Accounts Payable Clerk	F	1	1
Accounting Technician	F	1	1
DEPARTMENT TOTAL FULL-TIME: 6 PART-TIME: -	-	5.5	5.5

438 - HUMAN RESOURCES

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Benefits Coordinator	F	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

439 - GRANTS

	TYPE	BUDGETED	AUTHORIZED
Grants Administrator	F	1	1
Administrative Assistant	F	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

440 - PROCUREMENT

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Buyer	F	-	1
Administrative Coordinator	F	1	-
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

451 - RECREATION

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Maintenance Supervisor	F	1	1
Maintenance Worker	F	2	2
Recreation Center Supervisor	F	1	1
Recreation Specialist	F	1	1
Recreation Center Attendant	P	2	2
Maintenance Worker	P	1	1
DEPARTMENT TOTAL FULL-TIME: 6 PART-TIME: 3	-	9	9

454 - VOTERS REGISTRATION

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Deputy Director	F	1	1
Clerk II	P	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: 1	-	3	3

**CLARENDON COUNTY BUDGET SUMMARY
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466 - INFORMATION TECHNOLOGY	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Senior IT Specialist	F	1	1
Computer Technician	F	1	1
DEPARTMENT TOTAL FULL-TIME: 3 PART-TIME: -	-	3	3

467 - PUBLIC WORKS	TYPE	BUDGETED	AUTHORIZED
Director of Public Services	F	1	1
Foreman	F	1	1
Heavy Equipment Operator	F	6	6
Administrative Assistant	F	1	1
Litter Control Attendants	F	2	2
DEPARTMENT TOTAL FULL-TIME: 11 PART-TIME: -	-	11	11

468 - ARCHIVES	TYPE	BUDGETED	AUTHORIZED
		-	-
DEPARTMENT TOTAL FULL-TIME: - PART-TIME: -	-	-	-

480 - DSS FUNDS - CLERK OF COURT	TYPE	BUDGETED	AUTHORIZED
Clerk of Court (position split between Dept. 411, 425, 480)	F	0.45	0.45
Director/Chief Deputy Clerk (position split between Dept. 411, 425, 480)	F	0.8	0.8
Deputy Family Court Director	F	1	1
Administrative Assistant	F	1	1
Bailiff	F	1	1
Bailiff	P	1	1
Clerk II	P	1	1
DEPARTMENT TOTAL FULL-TIME: 4.25 PART-TIME: 2	-	6.25	6.25

482 - SCHOOL RESOURCE OFFICER - SHERIFF	TYPE	BUDGETED	AUTHORIZED
Sergeant - School Resource Officer	F	2	2
Deputy 1st Class - School Resource Officer (Grant Positions)	F	5	5
Deputy 1st Class - School Resource Officer	F	7	7
DEPARTMENT TOTAL FULL-TIME: 14 PART-TIME: -	-	14	14

1100 - WELDON AUDITORIUM	TYPE	BUDGETED	AUTHORIZED
Clerk II	P	1	1
DEPARTMENT TOTAL FULL-TIME: - PART-TIME: 1	-	1	1

**CLARENDON COUNTY BUDGET SUMMARY
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4100 - E-911

	TYPE	BUDGETED	AUTHORIZED
Assistant Director	F	1	1
DEPARTMENT TOTAL FULL-TIME: 1 PART-TIME: -	-	1	1

4500 - HARVIN CLARENDON COUNTY LIBRARY

	TYPE	BUDGETED	AUTHORIZED
Director	F	1	1
Librarian (Adult Services)	F	1	1
Librarian (Children's)	F	1	1
Outreach Coordinator	F	1	1
Circulation Coordinator	F	1	1
Outreach Assistant	F	1	1
Circulation Assistant	F	2	2
Circulation Assistant	P	2	2
DEPARTMENT TOTAL FULL-TIME: 8 PART-TIME: 2	-	10	10

610 - VICTIM'S ADVOCATE

	TYPE	BUDGETED	AUTHORIZED
Supervisor	F	1	1
Victims Advocate	F	1	1
DEPARTMENT TOTAL FULL-TIME: 2 PART-TIME: -	-	2	2

800 - DRUG COURT

	TYPE	BUDGETED	AUTHORIZED
Judge	F	1	1
Coordinator	F	1	1
Agent	F	1	1
DEPARTMENT TOTAL FULL-TIME: 3 PART-TIME: -	-	3	3

900 - WATER & SEWER

	TYPE	BUDGETED	AUTHORIZED
Director (position split 75/25 with Dept. 436 Engineering Coordinator)	F	0.75	0.75
Foreman/Technician	F	1	1
Office Coordinator	F	1	1
Accounting Technician	F	1	1
Clerk II/Receptionist	F	1	1
DEPARTMENT TOTAL FULL-TIME: 4.75 PART-TIME: -	-	4.75	4.75

CLARENDON COUNTY BUDGET SUMMARY

GOVERNMENT-WIDE PERSONNEL DETAIL

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620 - FIRE RESCUE	TYPE	BUDGETED	AUTHORIZED
Chief	F	1	1
Deputy Chief - Fire Operations	F	1	1
Deputy Chief - Emergency Services	F	1	1
Assistant Chief - Medical Director	F	1	1
Division Chief - Fire Training	F	1	1
Division Chief - Fire Marshal	F	1	1
Battalion Chief	F	4	4
Captain - Medical Training	F	1	1
Captain/Community Paramedic	F	1	1
Captain/Paramedic	F	4	4
Captain - Fleet Maintenance	F	1	1
Captain/Deputy Fire Marshal	F	1	1
Captain - Public Information	F	1	1
Captain/Company Officer	F	4	4
Captain - Recruitment & Retention	F	1	1
Lieutenant/Paramedic	F	4	4
Lieutenant/Company Officer	F	4	4
Materials Management Officer	F	1	1
Paramedic	F	10	12
EMT	F	14	12
Firefighter	F	24	24
Senior Secretary	F	2	2
Paramedic/EMT/Firefighter/Hydrant Tech (as needed on a per shift basis)	N/A	N/A	N/A
DEPARTMENT TOTAL FULL-TIME: 83 PART-TIME: -	-	83	83

	BUDGETED	AUTHORIZED
CLARENDON COUNTY FULL-TIME: 363 PART-TIME: 21	-	383
		384

NOTES:

* In some instances, the number of positions shown in the Budgeted column may differ from the number shown in the Authorized column. The Budgeted column reflects the number of positions anticipated to be filled during the fiscal year and serves as the basis for the salary and related personnel costs included in the budget. The Authorized column reflects the maximum number of positions that may be filled, including potential promotions of existing employees who become eligible during the fiscal year. As a result, the number of authorized positions may exceed the number of budgeted positions without increasing budgeted personnel costs.

* Some positions may be shown as less than 1.00 in the Budgeted and/or Authorized columns. This indicates that an employee's time is shared between multiple roles or functions. For budget purposes, salary and related personnel costs are allocated based on the estimated percentage of time dedicated to each role. These positions include a note identifying where the remaining budgeted costs are allocated.

* Beginning with the Fiscal Year 2027 budget, this budget document was redesigned and rebuilt in its entirety. While every effort has been made to ensure the accuracy of the information presented, clerical or formatting errors may be identified after publication. The County reserves the right to make corrections or updates to this document as needed to ensure the information remains accurate and consistent with the officially adopted budget.

EXHIBIT C

Section 1. Lease Findings

(a) The County may desire to acquire and finance various equipment during the current fiscal year, in an amount not exceeding \$2,500,000.00 ("Equipment"), through means of borrowing money from a bank or other financial institution selected by the County Administrator.

(b) It is in the best interest of the County to acquire the Equipment by entering into the Financing (defined below). The Financing will enable the County to acquire the Equipment, which is necessary for the County's proper functioning.

Section 2. Approval of Acquisition and Financing; Delegation of Authority. The County may acquire and finance the Equipment according to a lease-purchase financing, or other means of financing, in an amount not to exceed \$2,500,000.00, which is repayable through annual appropriations from any legally available source ("Financing"). The County Administrator shall endeavor to structure the Financing, so it does not count against the County's constitutional debt limit.

The County authorizes the Financing and either the Chairperson of County Council ("Chairperson") or County Administrator, acting individually, may determine all items related to Financing, for example (if and when applicable), the method and timing, any applicable notices, the form of all documents, the method for calculating interest, the dated and delivery dates, any early termination provisions. Each document related to the Financing shall be executed in the name of the County with the manual or facsimile signature of either the Chairperson or County Administrator attested by the manual or facsimile signature of the Clerk to County Council ("Clerk"), and authenticated by the registrar/paying agent.

Section 3. Tax Covenant. The County covenants that no use of the proceeds of the Lease shall be made which, if that use had been reasonably expected on the date of issue of the Lease, would have caused the Lease to be an "arbitrage bond", as defined in Section 148 of the IRC. If, at the time of the issuance, the County does not reasonably anticipate issuing in excess of \$10,000,000 in tax-exempt obligations in the current calendar year, then the County may the Lease as a "bank qualified tax-exempt obligation" within the meaning of Section 265(b)(3) of the Code.

Section 4. Authorization to Execute. The County Council authorizes the Chairperson or County Administrator, each individually, and the Clerk to execute whatever documents and instruments as necessary to affect the issuance of the Lease.